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*Office Memorandum* • UNITED STATES GOVERNMENT

TO : Comptroller

DATE: 18 March 1959

~~CONFIDENTIAL~~

FROM : Chief, Audit Staff

SUBJECT: Allotment Control Records

1. On the basis of our review of allotment control records in WH Division, we are of the opinion that a material reduction in the workload of the [REDACTED] can be effected by eliminating the posting to records of field portions of allotments. At present the [REDACTED] of WH maintains a separate ledger record for each of the approximately [REDACTED] cost centers in the field. Monthly, individual entries are made to each of these ledgers from station accountings to (a) record actual expenses for month, (b) record cumulative unliquidated obligations, (c) record estimated obligation for following month, (d) reverse cumulative unliquidated obligations and estimated obligations recorded in previous month (b and c above). The amounts are then totaled and entered on the ledger. The ledger then becomes the basis for preparing the Summary Obligations Report which is transmitted to the Finance Division and also used within the division to show status of obligations by cost centers.

2. Insofar as the [REDACTED] Class A stations and the [REDACTED] Class B stations reporting through [REDACTED] are concerned, all the necessary information for the monthly Summary Obligations Report can readily be taken from the cumulative totals on Schedule E of the station accountings. This procedure would not only reduce workload but would reduce the chance for errors inherent in the present recording and computing process. As to the [REDACTED] Class B Stations now reporting direct to Headquarters, procedural changes to effect reduction in workload would not be as simple since the station reports do not carry cumulative amounts. However, we note that under present procedures individual expenditures at these stations are converted from local currency to dollars at three different locations (at the station, in the [REDACTED] and finally in the Finance Division) each using a rate of exchange developed by them.

3. While the foregoing discussion has been limited to WH, the same condition exists in other area divisions. The procedures used are those prescribed in [REDACTED]. This matter has been discussed with Chief, Technical Accounting Staff (TAS). I recommend that it be further pursued by TAS with a view toward simplifying the procedures now prescribed by [REDACTED]

4. Please advise me of the action taken.

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